



Utah State Tax Commission  
Property Tax Division

## **Centrally Assessed Properties 2008 Penalty Appeal Form Instructions**

Pursuant to Utah Code Annotated 59-2-202 (Utility Properties) or 59-2-207 (Natural Resource Properties), you may have received a *Notice of Penalty* from the Utah State Tax Commission, indicating that you have been assessed a penalty for failing to file a timely return for centrally assessed property.

If you believe this penalty has been imposed improperly, pursuant to Utah Code Annotated 63-46b, you may file a request for agency action. This request must be filed with the Appeals Unit of the Utah State Tax Commission on or before the later of June 1, 2008 or within 30 days of the date of the mailing of the *Notice of Penalty*.

To ensure required information is included in the request for agency action, please use the enclosed form, *Centrally Assessed Properties 2008 Penalty Appeal Form*. The request for agency action must be in writing and contain the following information:

- a. Assessment Period.
- b. Name, address and telephone number of petitioner or Tax Representative.
- c. Type of Industry.
- d. Counties involved in the appeal.
- e. If the request results from a letter or notice from the Tax Commission, the request will include the date of the letter or notice;
- f. Origination department or officer; and
- g. Particular relief or action sought.
- h. If requester relies on a particular statute, the request will include reference to that statute and a statement of facts and summary of arguments and authorities relied on. The Utah State Tax Commission may waive this requirement if, in the interest of justice, it deems the waiver advisable.
- i. An explanation why the requested information was not filed on time (required).
- j. A copy of the *Notice of Penalty*.

All requests for agency action pertaining to a *Notice of Penalty* must be mailed or faxed to:

Utah State Tax Commission  
Appeals Unit  
210 North 1950 West  
Salt Lake City, Utah 84134  
Fax Number: 801-297-3919

Pursuant to Utah Code Annotated 59-2-1007 (4) (a), taxpayers who file appeals with the Tax Commission on centrally assessed properties are required to file a copy of the appeal with the county auditor of the county or counties in which the property is located. Enclosed is a list of names and addresses of the county auditors.



Utah State Tax Commission  
Property Tax Division  
**Centrally Assessed Properties  
2008 Penalty Appeal Form**

**Taxpayer Information**

1. Assessment Period: \_\_\_\_\_ 2. Taxpayer Number: \_\_\_\_\_  
3. Taxpayer Name: \_\_\_\_\_  
4. Name of Owner/President: \_\_\_\_\_  
5. Taxpayer Address: \_\_\_\_\_  
6. Telephone Number: \_\_\_\_\_ 7. Fax Number: \_\_\_\_\_  
8. Type of Industry: \_\_\_\_\_

**Tax Representative**

9. Tax Representative Name: \_\_\_\_\_  
10. Tax Representative Address: \_\_\_\_\_  
11. Telephone Number: \_\_\_\_\_ 12. Fax Number: \_\_\_\_\_

**Counties**

13. Which Counties Are Involved? (please circle)

<i>Beaver</i>	<i>Box Elder</i>	<i>Cache</i>	<i>Carbon</i>	<i>Daggett</i>	<i>Davis</i>	<i>Duchesne</i>
<i>Emery</i>	<i>Garfield</i>	<i>Grand</i>	<i>Iron</i>	<i>Juab</i>	<i>Kane</i>	<i>Millard</i>
<i>Morgan</i>	<i>Piute</i>	<i>Rich</i>	<i>Salt Lake</i>	<i>San Juan</i>	<i>Sanpete</i>	<i>Sevier</i>
<i>Summit</i>	<i>Tooele</i>	<i>Uintah</i>	<i>Utah</i>	<i>Wasatch</i>	<i>Washington</i>	<i>Wayne</i>
<i>Weber</i>						

**Additional Information**

Please state the reason for relief or action sought: (attach additional sheets as needed)

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Statement of facts, summary of arguments and authorities relied on: (attach additional sheets as needed)

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**Signature:**

**Date:**



Utah State Tax Commission  
Property Tax Division  
**State of Utah**  
**2008 County Auditors**

(435) 438-3463

MR PAUL B BARTON  
BEAVER COUNTY AUDITOR  
PO BOX 392  
BEAVER UT 84713

(435) 636-3224

MR ROBERT PERO  
CARBON COUNTY AUDITOR  
120 E MAIN STREET  
PRICE UT 84501

(435) 738-1123

MS DIANE FRESTON  
DUCHESNE COUNTY AUDITOR  
PO BOX 910  
DUCHESNE UT 84021

(435) 259-1321

MS DIANA CARROLL  
GRAND COUNTY AUDITOR  
125 E CENTER STREET  
MOAB UT 84532

(435) 644-2458

MS KARLA JOHNSON  
KANE COUNTY AUDITOR  
76 N MAIN STREET  
KANAB UT 84741

(435) 577-2840

MS VALEEN H BROWN  
PIUTE COUNTY AUDITOR  
PO BOX 99  
JUNCTION UT 84740

(435) 587-3223

MR NORMAN JOHNSON  
SAN JUAN COUNTY AUDITOR  
PO BOX 338  
MONTICELLO UT 84535

(435) 336-3254

MR BLAKE FRAZIER  
SUMMIT COUNTY AUDITOR  
PO BOX 128  
COALVILLE UT 84017

(801) 370-8108

MR BRYAN THOMPSON  
UTAH COUNTY AUDITOR  
100 E CENTER ST #3600  
PROVO UT 84606

(435) 836-2731

MR RYAN TORGERSON  
WAYNE COUNTY AUDITOR  
PO BOX 189  
LOA UT 84747

(435) 734-3317

MR TOM BENNETT  
BOX ELDER COUNTY AUDITOR  
01 S MAIN STREET  
BRIGHAM CITY UT 84302

(435) 784-3210

MS KERI PALLESON  
DAGGETT COUNTY AUDITOR  
PO BOX 219  
MANILA UT 84046

(435) 381-5106

MS BRENDA DUGMORE  
EMERY COUNTY AUDITOR  
PO BOX 907  
CASTLE DALE UT 84513

(435) 477-8331

MR EUGENE ADAMS  
IRON COUNTY AUDITOR  
PO BOX 266  
PAROWAN UT 84761

(435) 743-5227

MS BRANDY GRACE  
MILLARD COUNTY AUDITOR  
50 S MAIN STREET  
FILLMORE UT 84631

(435) 793-2415

MS REBECCA PEART  
RICH COUNTY AUDITOR  
PO BOX 218  
RANDOLPH UT 84064

(435) 835-2142

MS ILENE B ROTH  
SANPETE COUNTY AUDITOR  
PO BOX 128  
MANTI UT 84642

(435) 843-3130

MR MIKE JENSEN  
TOOELE COUNTY AUDITOR  
47 S MAIN STREET  
TOOELE UT 84074

(435) 654-3211

MR BRENT R TITCOMB  
WASATCH COUNTY AUDITOR  
25 N MAIN STREET  
HEBER UT 84032

(801) 399-8480

MR ALAN MCEWAN  
WEBER COUNTY AUDITOR  
2380 WASHINGTON BLVD #320  
OGDEN UT 84401

(435) 755-1700

MS TAMRA STONES  
CACHE COUNTY AUDITOR  
179 N MAIN STREET #202  
LOGAN UT 84321

(801) 451-3214

MR STEVE RAWLINGS  
DAVIS COUNTY AUDITOR  
PO BOX 618  
FARMINGTON UT 84025

(435) 676-1120

MS CAMILLE A MOORE  
GARFIELD COUNTY AUDITOR  
PO BOX 77  
PANGUITCH UT 84759

(435) 623-3410

MS PATRICIA INGRAM  
JUAB COUNTY AUDITOR  
160 N MAIN STREET  
NEPHI UT 84648

(801) 845-4011

MS STACY LAFITTE  
MORGAN COUNTY AUDITOR  
PO BOX 886  
MORGAN UT 84050

(801) 468-3389

MR JEFF HATCH  
SALT LAKE COUNTY AUDITOR  
2001 S STATE ST N3300  
SALT LAKE CITY UT 84190-1100

(435) 893-0403

MR STEVEN C WALL  
SEVIER COUNTY AUDITOR  
250 N MAIN STREET  
RICHFIELD UT 84701

(435) 781-5360

MR MICHAEL W WILKINS  
UINTAH COUNTY AUDITOR  
147 E MAIN STREET  
VERNAL UT 84078

(435) 634-5712

MR CALVIN R ROBISON  
WASHINGTON COUNTY AUDITOR  
197 E TABERNACLE ST  
ST GEORGE UT 84770